



## **INTRODUCTION**

1. Prior to approximately January 1, 2013, the parishes of ASF (**“Parishes”**) were not incorporated. They did not exist as separate legal entities and could not hold either legal or beneficial interests in property.

2. Prior to January 1, 2013, ASF held both the legal and beneficial interests in its real property and its financial assets.

3. Beginning in 2007, when it became concerned that its assets were exposed to the claims of its creditors, including the survivors of clergy sex abuse (**“Survivors”**), ASF began to formulate a fraudulent asset protection scheme to insulate its assets from the claims of creditors, while still maintaining complete control over the assets.

4. This scheme involved a corporate restructuring (**“Restructuring”**) consisting of, among other things, the incorporation of its previously unincorporated Parishes and the formation of two trusts, settled, controlled and revocable by ASF. ASF transferred its real estate assets to one of the trusts, the Archdiocese of Santa Fe Real Estate Trust (**“RE Trust”**), and its financial assets to the other trust and designated itself, its Parishes, and other affiliated entities as beneficiaries of both trusts. After the trusts were created and the Parishes were incorporated, ASF transferred real property valued at more than \$170 million as of the Petition Date (defined below) to the RE Trust and financial assets valued at approximately \$36.7 million as of the Petition Date, to the other trust, all for zero consideration.

5. The documents formalizing this scheme to transfer assets out of the reach of the Survivors and effectuate the Restructuring were executed on January 1, 2013. As of the

Petition Date, the Parishes were separately incorporated, ASF's financial assets had been transferred to one of the trusts, and some (but not all) real property was transferred to the RE Trust.

6. This complaint seeks, among other things, to avoid and recover as fraudulent transfers ASF's transfers of its real property to the RE Trust as part of ASF's fraudulent scheme to put its assets out of the reach of the Survivors and its other creditors and/or to obtain declaratory relief that the RE Trust is void or otherwise unenforceable against ASF's estate and its creditors because it is a self-settled trust, revocable by ASF, in which ASF is a beneficiary.

7. The resolution of this litigation is critical to ASF's chapter 11 estate because it will determine the magnitude of distributions to its creditors, including the Survivors of the childhood sex abuse enabled by ASF, and whether ASF can continue to avoid being held accountable to the Survivors.

### **JURISDICTION**

8. This Court has jurisdiction over the instant adversary proceeding pursuant to 28 U.S.C. §§ 157(b)(1) and 1334; 11 U.S.C. § 105; and Federal Rules of Bankruptcy Procedure 7001 and 7013.

9. Venue in this judicial district is appropriate pursuant to 28 U.S.C. § 1409.

10. This adversary proceeding constitutes a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(E), (H) and (O).

## **PARTIES**

11. On or about December 18, 2018 the United States Trustee appointed the Committee to represent ASF's unsecured creditors pursuant to 11 U.S.C. § 1102(a)(1).

12. ASF is the debtor and debtor-in-possession, and, as set forth below, the sole settlor and a beneficiary of the RE Trust. ASF also retains the power to revoke the RE Trust.

13. The Archdiocese of Santa Fe Real Estate Corporation ("**RE Corp.**") is a nonprofit corporation organized under the law of the State of New Mexico. RE Corp. is the sole trustee of the RE Trust.

14. The following are parishes of ASF (collectively, the "**Parishes**"), each a domestic nonprofit corporation located in the State of New Mexico and a purported beneficiary of the RE Trust:

- a. Shrine of Our Lady of Guadalupe – Santa Fe
- b. Santa Maria de La Paz Catholic Community
- c. Immaculate Conception - Albuquerque
- d. Nuestra Senora de Guadalupe - Taos
- e. St. John the Baptist – Santa Fe
- f. Cristo Rey Parish
- g. Church of the Ascension
- h. Our Lady of Belen
- i. St. Jude Thaddeus

j. Nativity of the Blessed Virgin Mary

The foregoing Parishes are representative beneficiaries of the RE Trust, and are not the exclusive parish beneficiaries of the RE Trust.

**THE ASF BANKRUPTCY CASE**

15. On December 3, 2018 (the “**Petition Date**”), ASF filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code, 11 U.S.C. §101 et seq. (the “**Bankruptcy Code**”). ASF continues to operate its business as a debtor in possession.

16. ASF’s commencement of the above-captioned bankruptcy case as of the Petition Date created an “estate” as defined in Bankruptcy Code section 541(a).

**THE RE TRUST**

17. On January 1, 2013, ASF as the sole settlor and grantor, created the RE Trust for the purpose of receiving transfers of ASF’s real property and placing those assets out of the reach of its creditors, including the Survivors.

18. A true copy of the Indenture of Trust (“**Indenture**”) for the RE Trust is attached hereto as **Exhibit A**.

19. Paragraph 2.d of the Indenture expressly states that ASF is a beneficiary of the RE Trust.

20. Paragraph 4 of the Indenture provides that the purpose of the RE Trust is to “support the religious, charitable and educational purposes” of ASF and its affiliated entities.

21. Paragraph 12 of the Indenture expressly provides that the RE Trust is revocable by ASF.

22. On or before January 1, 2013, ASF formed the RE Corp. to act as the sole trustee of the RE Trust.

23. On or about January 1, 2013, ASF, on the one hand, and RE Corp., as trustee for the RE Trust, on the other hand, entered into a *Real Estate Support Services Agreement* pursuant to which ASF maintains control of the real property it transferred to the RE Trust under the guise of providing real estate, construction, and property management services.

24. The sole member of the RE Corp. is the Archbishop (the “**Archbishop**”) of ASF.

25. Pursuant to the bylaws of RE Corp., the Archbishop appoints and removes RE Corp.’s directors and holds power over all actions of RE Corp. as the trustee of the RE Trust, including the purchase, sale, lease, or improvement of any real estate held or used by the RE Trust.

26. The Archbishop controls RE Corp. and the RE Trust.

### **ASF’S FRAUDULENT TRANSFERS TO THE RE TRUST**

27. Between January 1, 2013, and the Petition Date, ASF transferred real property to the RE Trust (collectively, the “**RE Trust Transfers**”), which transfers have not been fully disclosed on ASF’s Statement of Financial Affairs and Schedules of Assets and Liabilities (as amended, the “**Schedules**”) because some of them were made two or more years prior to the Petition Date. On information and belief, based on an analysis by ASF and documents made available to the Committee by ASF, the RE Trust Transfers are set forth in **Exhibit B**.

28. At item 13.3 of the Schedules and Amended Exhibit 4 thereto [Docket 95-4], ASF admits that it made RE Trust Transfers valued at \$34,222,533 within two years prior to the Petition Date. On information and belief, Exhibit B includes, but is not limited to, the RE Trust Transfers made within two years prior to the Petition Date.

29. A single example of an RE Trust Transfer made outside of the two year period preceding the Petition Date and not disclosed on ASF's Schedules is the following: By Special Warranty Deed recorded December 9, 2014, ASF transferred eight parcels of real property identified by number in Bernalillo County, New Mexico, and worth approximately \$4.4 million, to RE Trust purportedly for the benefit of a Parish known as Our Lady of Guadalupe.

30. On information and belief, the RE Trust Transfers included real properties that ASF valued as of the Petition Date in the amount of \$170,163,323.

31. ASF received no value in consideration for the RE Trust Transfers.

32. ASF was insolvent or became insolvent shortly after the RE Trust Transfers were made.

33. The Restructuring was intended to avoid liability to the Survivors and otherwise shield ASF's substantial assets from the reach of creditors. Both the planning process leading up to the Restructuring, and the Restructuring itself, exhibited multiple badges of fraud establishing ASF's actual intent to hinder, delay or defraud its creditors, including the following:

a. The RE Trust Transfers to the RE Corp., as trustee for RE Trust, were made to an insider insofar as the sole member of RE Corp. is the Archbishop who controls ASF.

b. ASF retained control of the real properties under RE Corp.'s bylaws by virtue of the fact that the Archbishop continued to hold the exclusive power to purchase, sell, lease, or improve real estate, and ASF retained management control pursuant to the Real Estate Support Services Agreement.

c. ASF was subject to pending and threatened litigation when it formulated the Restructuring and made the RE Trust Transfers.

d. During a meeting of the Archdiocesan Consultors on September 5, 2007, the Archbishop reported on sexual abuse cases that “have had to be settled” and advised that it is important to know “that this is something that is *still being dealt with through attorneys*, insurance companies, and the Archdiocesan Finance Council.” (Emphasis added).

e. As early as December 2007, ASF expressed concerns about veil piercing and enterprise liability.

f. On or about May 8, 2009, during a special meeting of the College of Consultors, the Finance Council, and the Presbyteral Council of ASF, a slideshow was presented stating that the purpose of the Restructuring was to “offer our parishes (and our Archdiocese) greater protection within the context of civil litigation.”

g. On August 9, 2013, during a meeting of the Archdiocesan Pastoral Council, the Archbishop reported the existence of seventeen accusations against a priest, allegedly having happened 30 years ago. The Archbishop acknowledged, “*In effect, there is no statute of limitations*. This worrisome issue involves sadness... and also regarding the *new financial concerns for the ASF*.” (Emphasis added).



h. ASF's property manager testified in a deposition that the Restructuring was meant to "protect the assets of the archdiocese so that they weren't all wide-open under the Archdiocese of Santa Fe... [T]he individual parishes could be responsible for their own assets and liabilities." [10/10/14 Deposition at 31:18-32:10; *John Doe 2 v. ASF and St. Anthony Parish*, Second Judicial Dist. of Bernalillo County, case number D-202-CV-2013-03768].

i. The Restructuring involved the transfer of most of ASF's financial and real estate assets.

j. The Restructuring was based on similar restructurings of other diocese within the United States, which were all done in in response to escalating sexual abuse claims and extended limitation periods for the Survivors to bring suit.

34. The Restructuring was initiated by ASF, alone, not the Parishes as alleged beneficiaries of the RE Trust. On July 10, 2012, the Presbyteral Council discussed parish incorporation and reported, "[E]very pastor will get the documents for their parish already signed by [the Archbishop]." In this manner, the Restructuring, was presented to the Parishes as a *fait accompli* for ASF's benefit and for the purpose of shielding assets of ASF, including substantial real property, while continuing to control such assets.

#### **CREDITORS OF ASF ON THE PETITION DATE**

35. Most of the Survivors had no knowledge of the RE Trust Transfers and could not have reasonably discovered the existence, let alone the fraudulent nature, of the RE Trust Transfers prior to one year before the Petition Date because there were no public

announcements regarding the Restructuring, ASF's creditors lacked access to ASF's books and records or other financial information, and ASF's creditors had no knowledge of facts, conditions, or circumstances that would cause a reasonable person in their position to inquire regarding the existence or the fraudulent nature of the RE Trust Transfers.

36. Some Survivors initiated lawsuits against ASF within four years after the RE Trust Transfers were made, which lawsuits are or were still pending on the Petition Date, including the following:

a. On December 19, 2016, a Survivor filed a lawsuit for damages, entitled *John Doe 1, et al. v. Roman Catholic Church of the Archdiocese of Santa Fe and Our Lady of Sorrows Church*, First Judicial Dist. of Santa Fe County, case number D-101-CV-2016-02908. This action was pending on the Petition Date and stayed by ASF's bankruptcy. The Doe plaintiffs each hold claims that are allowable unsecured claims under Bankruptcy Code section 502.

b. On November 29, 2017, a Survivor filed a lawsuit for damages and to avoid ASF's fraudulent transfers, entitled *John Doe "70" v. Archdiocese of Santa Fe*, Second Judicial Dist. of Bernalillo County, case number D-202-CV-2017-08542. This action was pending on the Petition Date and stayed by ASF's bankruptcy. John Doe 70 holds a claim that is an allowable unsecured claim under Bankruptcy Code section 502.

37. As of the Petition Date, the IRS was a creditor of ASF based on unpaid payroll taxes. The IRS held an allowable unsecured claim under Bankruptcy Code section 502 until the claim was paid.

**FIRST CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Avoidance and Recovery of RE Trust Transfers  
Pursuant to 11 U.S.C. §§ 544(b), 26 U.S.C. § 6502(a)(1),  
28 U.S.C. § 3304(b)(1)(A), N.M. Stat. § 56-10-18A(1) and 11 U.S.C. § 550)**

38. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 37 above as if fully set forth here.

39. ASF made the RE Trust Transfers with the intent to hinder, delay, or defraud ASF's creditors, including, but not limited to, the Survivors who had (and still have) claims against ASF for sexual abuse.

40. ASF's creditors' claims arose either before or after the RE Trust Transfers.

41. The RE Trust Transfers are avoidable pursuant to Bankruptcy Code section 544(b) and New Mexico Statute 56-10-18A(1), as well as 26 U.S.C. section 6502(a)(1) and 28 U.S.C. section 3304(b)(1)(A).

42. The RE Trust was the initial transferee of the RE Trust Transfers.

43. ASF's estate is entitled to recover the RE Trust Transfers, or the value thereof, pursuant to Bankruptcy Code section 550.

**SECOND CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Avoidance and Recovery of RE Trust Transfers  
Pursuant to 11 U.S.C. §§ 544(b), 26 U.S.C. § 6502(a)(1),  
28 U.S.C. § 3304(b)(1)(B), N.M. Stat. § 56-10-18A(2) and 11 U.S.C. § 550)**

44. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 43 above as if set forth here.

45. ASF did not receive reasonably equivalent value in exchange for making the RE Trust Transfers to the RE Trust because the RE Trust did not provide ASF with any consideration whatsoever for the RE Trust Transfers.

46. At the time of the RE Trust Transfers, ASF (a) was engaged or was about to engage in a business or a transaction for which the remaining assets of ASF were unreasonably small in relation to the business or transaction; or (b) intended to incur, or believed or reasonably should have believed, that ASF would incur debts beyond its ability to pay as they became due. Among other things, ASF's liabilities were greater than its assets due to the claims of Survivors at the time the RE Trust Transfers were made by ASF.

47. ASF's creditors' claims arose either before or after the RE Trust Transfers.

48. The RE Trust Transfers are avoidable pursuant to Bankruptcy Code section 544(b) and New Mexico Statute section 56-10-18A(2), as well as 26 U.S.C. section 6502(a)(1) and 28 U.S.C. section 3304(b)(1)(B).

49. The RE Trust was the initial transferee of the RE Trust Transfers.

50. ASF's estate is entitled to recover the RE Trust Transfers, or the value thereof, pursuant to Bankruptcy Code section 550.

**THIRD CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Avoidance and Recovery of RE Trust Transfers Pursuant to  
11 U.S.C. § 544(b), 26 U.S.C. § 6502(a)(1), N.M. Stat. § 56-10-19 and 11 U.S.C. § 550)**

51. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 50 above as if set forth here.

52. The claims of the Survivors arose before the RE Trust Transfers.

53. ASF did not receive reasonably equivalent value in exchange for making the RE Trust Transfers to the RE Trust because the RE Trust did not provide ASF with any consideration whatsoever for the RE Trust Transfers.

54. At the time of the RE Trust Transfers, ASF was insolvent or became insolvent as a result of the RE Trust Transfers.

55. The RE Trust Transfers are avoidable pursuant to Bankruptcy Code section 544(b) and New Mexico Statute section 56-10-19, as well as 26 U.S.C. section 6502(a)(1).

56. The RE Trust was the initial transferee of the RE Trust Transfers.

57. ASF's estate is entitled to recover the RE Trust Transfers, or the value thereof, pursuant to Bankruptcy Code section 550.

**FOURTH CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Avoidance and Recovery of Incorporation Transfers  
Pursuant to 11 U.S.C. §§ 544(b), 26 U.S.C. § 6502(a)(1),  
28 U.S.C. § 3304(b)(1)(A), N.M. Stat. § 56-10-18A(1) and 11 U.S.C. § 550)**

58. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 57 above as if fully set forth here.

59. Prior to January 1, 2013, ASF caused the incorporation of its previously unincorporated Parishes. To the extent that incorporation of the Parishes resulted in the transfer of any beneficial interests in property (the “**Incorporation Transfers**”) by enabling the Parishes to become trust beneficiaries, the Committee seeks to avoid and recover such Incorporation Transfers hereunder.

60. ASF made the Incorporation Transfers with the intent to hinder, delay, or defraud ASF's creditors, including, but not limited to, the Survivors who had (and still have) claims against ASF for sexual abuse.

61. ASF's creditors' claims arose either before or after the Incorporation Transfers.

62. The Incorporation Transfers are avoidable pursuant to Bankruptcy Code section 544(b) and New Mexico Statute 56-10-18A(1) , as well as 26 U.S.C. section 6502(a)(1) and 28 U.S.C. section 3304(b)(1)(A).

63. The RE Trust is the entity for whose benefit the Incorporation Transfers were made.

64. ASF's estate is entitled to recover the RE Trust Transfers, or the value thereof, pursuant to Bankruptcy Code section 550.

**FIFTH CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Avoidance and Recovery of Incorporation Transfers  
Pursuant to 11 U.S.C. §§ 544(b), 26 U.S.C. § 6502(a)(1),  
28 U.S.C. § 3304(b)(1)(B), N.M. Stat. § 56-10-18A(2) and 11 U.S.C. § 550)**

65. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 64 above as if set forth here.

66. ASF did not receive reasonably equivalent value in exchange for making the Incorporation Transfers because neither the Parishes nor the RE Trust provided ASF with any consideration for the Incorporation Transfers.

67. At the time of the Incorporation Transfers, ASF (a) was engaged or was about to engage in a business or a transaction for which the remaining assets of ASF were unreasonably small in relation to the business or transaction; or (b) intended to incur, or believed or reasonably should have believed, that ASF would incur debts beyond its ability to pay as they became due. Among other things, ASF's liabilities were greater than its assets due to the claims of Survivors at the time the Incorporation Transfers were made by ASF.

68. ASF's creditors' claims arose either before or after the Incorporation Transfers.

69. The Incorporation Transfers are avoidable pursuant to Bankruptcy Code section 544(b) and New Mexico Statute section 56-10-18A(2), as well as 26 U.S.C. section 6502(a)(1) and 28 U.S.C. section 3304(b)(1)(B).

70. The RE Trust is the entity for whose benefit the Incorporation Transfers were made.

71. ASF's estate is entitled to recover the Incorporation Transfers, or the value thereof, pursuant to Bankruptcy Code section 550.

**SIXTH CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Avoidance and Recovery of Incorporation Transfers Pursuant to  
11 U.S.C. § 544(b), 26 U.S.C. § 6502(a)(1), N.M. Stat. § 56-10-19 and 11 U.S.C. § 550)**

72. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 71 above as if set forth here.

73. The claims of the Survivors arose before the Incorporation Transfers.

74. ASF did not receive reasonably equivalent value in exchange for making the Incorporation Transfers because neither the RE Trust nor the Parishes provided ASF with any consideration for the Incorporation Transfers.

75. At the time of the Incorporation Transfers, ASF was insolvent or became insolvent as a result of the Incorporation Transfers.

76. The Incorporation Transfers are avoidable pursuant to Bankruptcy Code section 544(b) and New Mexico Statute section 56-10-19, as well as 26 U.S.C. section 6502(a)(1).

77. The RE Trust is the entity for whose benefit the Incorporation Transfers were made.

78. ASF's estate is entitled to recover the Incorporation Transfers, or the value thereof, pursuant to Bankruptcy Code section 550.

**SEVENTH CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Avoidance and Recovery of RE Trust  
Transfers Pursuant to 11 U.S.C. §§ 548(e) and 550)**

79. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 78 above as if fully set forth here.

80. ASF was the settlor of the RE Trust and made the RE Trust Transfers.

81. ASF is a beneficiary of the RE Trust because, among other things, the Indenture expressly states it is a beneficiary of the RE Trust and the purpose of the RE Trust is to support the religious, charitable, and educational purposes of ASF.



82. The RE Trust is therefore “a self-settled trust or similar device” as such phrase is used in 11 U.S.C. § 548(e).

83. ASF made the RE Trust Transfers with the actual intent to hinder, delay, or defraud ASF’s creditors, including, but not limited to, the Survivors, to whom ASF was liable, or became liable, on or after the date of the RE Trust Transfers.

84. The RE Trust Transfers are avoidable pursuant to Bankruptcy Code section 548(e).

85. The RE Trust was the initial transferee of the RE Trust Transfers.

86. ASF’s estate is entitled to recover the RE Trust Transfers, or the value thereof, pursuant to Bankruptcy Code section 550.

**EIGHTH CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Turnover of Assets in the RE Trust Under  
11 U.S.C. §§ 541, 542, 544, and N.M. Stat. § 46A-5-505(A)(1))**

87. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 86 above as if fully set forth here.

88. The RE Trust is revocable by ASF.

89. Under N.M. Stat. § 46A-5-505(A)(1), revocable trusts are subject to the interests of creditors.

90. Accordingly, ASF’s creditors can reach all assets and income of the RE Trust.

91. Section 544(a)(1) of the Bankruptcy Code and the Order Conferring Standing give the Committee, on behalf of ASF’s estate, all of the rights and powers of a

judgment creditor of ASF in its capacity as the settlor of the RE Trust, including the creditors referred to in N.M. Stat. § 46A-5-505(A)(1).

92. All of the assets in the RE Trust should be deemed subject to the claims of ASF's creditors and constitute property of ASF's estate under section 541(a) of the Bankruptcy Code.

93. RE Corp. as trustee of the RE Trust must turn over all of the assets in the RE Trust to ASF's estate under Bankruptcy Code section 542(a).

94. Accordingly, the Committee prays for an order compelling RE Corp. to turn over all of the assets in the RE Trust to ASF's estate.

**NINTH CLAIM FOR RELIEF**  
**(Against RE Corp. and the Parishes)**

**(Turnover of Assets in the RE Trust Under  
11 U.S.C. §§ 541, 542, 544, and N.M. Stat. § 46A-5-505(A)(2))**

95. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 94 above as if fully set forth here.

96. ASF was the settlor of the RE Trust and made the RE Trust Transfers.

97. ASF is a beneficiary of the RE Trust because, among other things, the Indenture expressly states it is a beneficiary of the RE Trust and the purpose of the RE Trust is to support the religious, charitable, and educational purposes of ASF.

98. The RE Trust is therefore a self-settled trust.

99. Under New Mexico law, trusts in which the settlor is also a beneficiary of the trust are subject to the interests of creditors. In particular, N.M. Stat. § 46A-5-505(A)(2) provides that creditors of the settlor of a self-settled trust may reach the maximum amount of

assets and income that can be distributed to or for the benefit of the settlor. Accordingly, ASF's creditors can reach all assets and income of the RE Trust that can be distributed for the benefit of ASF.

100. Section 544(a)(1) of the Bankruptcy Code and the Order Conferring Standing give the Committee, on behalf of ASF's estate, all of the rights and powers of a judgment creditor of ASF in its capacity as the settlor of the RE Trust, including the creditors referred to in N.M. Stat. § 46A-5-505(A)(2).

101. All of the assets in the RE Trust should be deemed subject to the claims of ASF's creditors and constitute property of ASF's estate under section 541(a) of the Bankruptcy Code.

102. RE Corp. as trustee of the RE Trust must turn over all of the assets in the RE Trust to ASF's estate under Bankruptcy Code section 542(a).

103. Accordingly, the Committee prays for an order compelling the RE Corp. to turn over all of the assets in the RE Trust to ASF's estate.

**TENTH CLAIM FOR RELIEF**  
**(Against All Defendants)**

**(Declaratory Relief: The Assets in the RE Trust are Property of ASF's Estate Under 11 U.S.C. §§ 541(a)(1) and 544(a), and N.M. Stat. § 46A-5-505(A)(1) and (A)(2))**

104. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 103 above as if fully set forth here.

105. ASF contends that its estate has no rights to the assets in the RE Trust or the income derived therefrom and that those assets and income are not available to pay the claims of its creditors, including the Survivors.

106. An actual and justiciable controversy exists as to whether the RE Trust is subject to the claims of ASF's creditors, including the Survivors, under N.M. Stat. § 46A-5-505(A)(1) and (A)(2) and whether the assets in the RE Trust and income derived therefrom are property of ASF's estate.

107. Accordingly, the Committee respectfully prays for a judgment declaring that the RE Trust is subject to the claims of ASF's creditors and that the assets in the RE Trust, and income derived therefrom, constitute property of ASF's estate.

**ELEVENTH CLAIM FOR RELIEF**  
**(Against All Defendants)**

**(Injunctive Relief: Compelling ASF to Revoke the RE Trust and  
the RE Corp. as Trustee to Turn Over the Assets in the RE Trust to the  
ASF Estate Pursuant to N. M. Stat. § 46A-6-603 and 11 U.S.C. § 541(a)(1))**

108. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 107 above as if fully set forth here.

109. The RE Trust, by its terms, is revocable by ASF.

110. ASF owes fiduciary duties to its creditors, including the Survivors.

111. Under New Mexico Stat. § 46A-6-603, where the settlor has the capacity to revoke the trust, the rights of the beneficiaries are subject to the control of, and the duties of the trustee are owed exclusively to, the settlor.

112. RE Corp's duties, as trustee of the RE Trust, are owed exclusively to ASF's estate and are not owed to the beneficiaries of the RE Trust.

113. No adequate remedy at law exists for ASF's ongoing failure to honor its fiduciary duties to its creditors, including the Survivors, by refusing to exercise its right to revoke the RE Trust.

114. Irreparable harm will result to ASF's estate and its creditors, including the Survivors, if an injunction does not issue to compel: (i) ASF to revoke the RE Trust; and (ii) RE Corp. as trustee to turn over the assets in the RE Trust to the ASF estate.

### **TWELFTH CLAIM FOR RELIEF**

#### **(Against All Defendants)**

**(Declaratory Relief: The RE Trust is Void because ASF, as Beneficiary, Controls the RE Trust and the Assets in the RE Trust are Property of ASF's Estate under 11 U.S.C. § 541(a)(1))**

115. The Committee realleges and incorporates by reference each and every allegation set forth in paragraphs 1 through 114 above as if fully set forth here.

116. The Archbishop is the sole member of ASF, President of ASF, and a member of its Board of Directors.

117. The Archbishop is the sole member of RE Corp., which is the sole trustee of the RE Trust.

118. The Archbishop appoints and removes the directors and holds power over all actions of RE Corp, as trustee of the RE Trust.

119. ASF, through the Archbishop, controls the RE Trust and all distributions from the RE Trust.

120. ASF is a beneficiary of the RE Trust.

121. ASF contends that its estate has no rights in the assets held in the RE Trust, and the income derived therefrom.

122. An actual and justiciable controversy exists as to whether the RE Trust is void and unenforceable as the result of ASF's dominion and control of the RE Trust.

123. Accordingly, the Committee respectfully prays for a judgment declaring that the RE Trust is void and/or otherwise unenforceable and the assets in the RE Trust constitute property of ASF's estate under section 541(a) of the Bankruptcy Code.

**WHEREFORE**, the Committee prays for judgment as follows:

1. That the RE Trust Transfers are avoidable by ASF's estate as fraudulent transfers;
2. That ASF's estate is entitled to recover the RE Trust Transfers or the value thereof, in an amount to be determined, pursuant to Section 550 of the Bankruptcy Code;
3. That the Incorporation Transfers are avoidable by ASF's estate as fraudulent transfers;
4. That ASF's estate is entitled to recover the Incorporation Transfers or the value thereof, in an amount to be determined, pursuant to Section 550 of the Bankruptcy Code.
5. For turnover of the assets in the RE Trust, and the income derived therefrom, to the ASF chapter 11 estate;
6. Declaring that the RE Trust is void and unenforceable and the assets in the RE Trust, and the income derived therefrom, constitute property of ASF's chapter 11 estate;

7. Ordering (i) ASF to revoke the RE Trust; and (ii) RE Corp. as trustee to turn over the assets in the RE Trust to the ASF estate.

8. For prejudgment interest; and

9. For such other and further relief as the Court may deem just and proper.

Dated: October 16, 2020

Respectfully submitted,

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Counsel for the Official Committee of  
Unsecured Creditors

# EXHIBIT A



**INDENTURE OF TRUST  
ARCHDIOCESE OF SANTA FE  
REAL ESTATE TRUST**

This Indenture of Trust is made and entered into effective as of January 1, 2013, by and between ROMAN CATHOLIC CHURCH OF THE ARCHDIOCESE OF SANTA FE, a corporation sole (herein referred to as the "Grantor") and ARCHDIOCESE OF SANTA FE REAL ESTATE CORPORATION, a New Mexico nonprofit corporation, and its successors as appointed pursuant to this Indenture of Trust (herein referred to as the "Trustee").

**WITNESS:**

WHEREAS, the Grantor desires by the terms of this Indenture of Trust to establish an irrevocable charitable trust, the purpose of which will be to provide for the administration and management of real property located in the Territory of the Archdiocese of Santa Fe, or elsewhere, and used and operated by, or held for the benefit of, the Beneficiaries; and

WHEREAS, the Grantor intends from time to time to contribute and convey real property to the Trust; and

WHEREAS, such contributions and conveyances shall constitute, as and when received by the Trustee, trust property to be held for the purposes hereinafter set forth; and

WHEREAS, the Grantor desires that the Trustee hold and administer such trust property and the Trustee has agreed to hold and administer such trust property pursuant to the terms of this Indenture of Trust;

NOW, THEREFORE, in consideration of the premises and of the mutual covenants herein contained, the Grantor and the Trustee do hereby covenant and agree as follows:

**1. Trust.**

By the terms of this Indenture of Trust, Grantor establishes an irrevocable charitable trust to be known as the ARCHDIOCESE OF SANTA FE REAL ESTATE TRUST, and Grantor, by these presents, does grant, assign, transfer, convey and deliver to the Trustee the property described in Exhibit A, attached hereto and by this reference made a part hereof, which property and the property into which the same may be converted, together with any other property which may be assigned, transferred, conveyed and delivered to the Trustee by Grantor or any other person or entity to be held under the terms hereof shall constitute the trust herein referred to.

## **2. Definitions.**

As used herein, the following terms shall be defined as set forth below:

a. “Archbishop of Santa Fe” or “Archbishop” shall mean the person duly appointed under Canon Law holding, in his official and not personal capacity, the office of Archbishop of the Archdiocese of Santa Fe, or his successors in office, or in case of vacancy in the office of the Archbishop of Santa Fe, the duly appointed Administrator of the Archdiocese of Santa Fe.

b. “Archdiocesan Organizations” shall include civilly incorporated organizations (other than Grantor and other than Parishes) which are under the Canonical governance of the Archbishop of Santa Fe and which are admitted for participation as Beneficiaries hereunder by the Trustee, all of which are exempt from tax under Section 501(c)(3) of the Code.

c. “Archdiocese of Santa Fe” or “Archdiocese” shall mean that juridic person recognized under Canon Law as an archdiocese, located in New Mexico and known as the Archdiocese of Santa Fe.

d. “Beneficiaries” shall mean (i) Grantor, which is the civil law incorporation of the Archdiocese of Santa Fe, a juridic person as provided in Canon Law, as defined herein, (ii) Parishes of the Archdiocese as provided in Canon Law, which Parishes have been civilly incorporated into New Mexico nonprofit corporations (individually “Parish Corporation” and in the plural “Parish Corporations”), and (iii) certain other Archdiocesan Organizations as defined above.

e. “Canon Law” shall mean the then current *Code of Canon Law* of the Roman Catholic Church (“Canon Law”)

f. “Code” shall mean the Internal Revenue Code of 1986, as the same may be amended from time to time

g. “Territory of the Archdiocese of Santa Fe” shall mean the following New Mexico counties or portions thereof: Bernalillo, Colfax, Curry, De Baca, Guadalupe, Harding, Los Alamos, Mora, Quay, Rio Arriba, Roosevelt, Sandoval, San Miguel, Santa Fe, Socorro, Taos, Torrance, Union and Valencia.

h. “Trust” shall mean the trust formed pursuant to this Indenture of Trust and which is known as the Archdiocese of Santa Fe Real Estate Trust.

### **3. Trust Property.**

The Trustee shall receive contributions and conveyances of real property from Grantor at the time of the inception of the Trust and as thereafter may be made from time to time. The Trustee may also receive, subject to the approval of the Trustee, contributions and conveyances of real property from other persons and entities. All such contributions and conveyances so received, and the net income therefrom, shall be known as the Trust Property. The Trust Property shall be held, invested, managed, administered and distributed by the Trustee pursuant to the terms of this Indenture of Trust.

### **4. Purposes.**

The Trust shall support the religious, charitable and educational purposes (within the meaning of Section 501(c)(3) of the Code) of the Beneficiaries. Within said religious, charitable and educational purposes, it is intended that the Trustee hold legal title for the purpose of administration and management of real property which is located in the Territory of the Archdiocese of Santa Fe, and which is beneficially owned by the Beneficiaries. The Archdiocese of Santa Fe, and each Parish of the Archdiocese of Santa Fe, is a separate juridic entity under Canon law; and the Grantor, and each of the separately incorporated Archdiocesan Organizations and each Parish of the Archdiocese of Santa Fe, is a separate legal entity under civil law and, as such, is the beneficial owner of its real property held by the Trust.

### **5. Trustee.**

The powers of control and management of the Trust shall rest exclusively in the Trustee. If, for any reason, the Archdiocese of Santa Fe Real Estate Corporation or any successor Trustee hereunder is unable or unwilling to act or continue to act as Trustee, then the Archbishop of Santa Fe shall appoint one or more persons and/or one or more organizations ("Appointed Trustee") to act as Trustee in place of the acting Trustee. Such appointment shall be made by written notice delivered to the Appointed Trustee. Upon the Appointed Trustee's acceptance of such appointment, the Appointed Trustee shall thereafter act as Trustee. No Trustee duly appointed shall be required to give bond or other security.

**6. Trust Administration.**

The Trustee shall administer and manage the Trust Property as the Trustee, in the Trustee's sole and absolute discretion, deems appropriate to carry out the purpose of the Trust. Without limiting the foregoing, and as an example of an action the Trustee may undertake in carrying out the administration of the Trust and fulfilling the purpose of the Trust, the Trustee may enter into leases or other contracts or arrangements with the Beneficiaries, subject to terms deemed appropriate by the Trustee and pursuant to which the Beneficiaries, in furtherance of their missions, occupy, use or operate real property of the Trust. All acts of administration of Trust Property and any distributions of Trust Property from the Trust shall be done in a manner which is consistent with Canon Law and which recognizes the juridic status of the Archdiocese of Santa Fe, each Parish and certain of the Archdiocesan Organizations in Canon Law and their property rights under Canon Law.

**7. Compensation of Trustee.**

The Trustee shall not be compensated for its services.

**8. Insurance.**

The Trustee is authorized to obtain all forms of insurance deemed to be appropriate by the Trustee, including, but not limited to, comprehensive general liability insurance insuring the Trustee with respect to its position as Trustee, with coverage and limits which the Trustee determines to be appropriate.

**9. Payment of Expenses of Trustee.**

The expenses incurred by the Trustee in the administration of the Trust, including fees for legal services and auditing services rendered to the Trustee, taxes, insurance premiums and assessments, real estate management, real estate consulting, construction management, construction consulting and all other proper charges and expenses of the Trust and of its agents and counsel, may be paid from the Trust Property. Particular expenses attributable to the real property held in trust for a Beneficiary shall be charged to and reimbursed by the Beneficiary entity and shall not be the responsibility of any other Beneficiary.

**10. Indemnification of Trustee.**

The Trustee and its successors and legal representatives, and employees and agents of the Trust, hereinafter collectively referred to as "Covered Persons," shall be indemnified and held harmless by the Trust against any claims, demands, liabilities, expenses, counsel fees and costs

reasonably incurred by them in connection with, related to, or arising out of any action, suit, proceeding or claim in which they are made parties by reason of their being, or having been, Covered Persons; provided, that in no case shall the Trust indemnify and hold Covered Persons harmless with respect to any matters as to which Covered Persons are liable for malfeasance in the performance of their duties as Covered Persons. The indemnification herein provided shall also apply to any amount paid in compromise of any action, suit, proceeding or claim asserted against Covered Persons (including expenses, counsel fees and costs reasonably incurred in connection therewith), provided the Trustee shall have first approved such proposed compromise settlement, but in taking such action any Trustee involved shall not be qualified to vote thereon. In determining whether or not a Covered Person was liable for malfeasance in relation to such matters, the Trustee may rely conclusively upon an opinion of independent legal counsel selected by the Trustee.

The right of indemnification herein provided shall not be exclusive of any other rights to which a Covered Person may be lawfully entitled.

**11. Trustee's Powers.** Subject at all times to the prescriptions of Canon Law and of the particular law of the Archdiocese of Santa Fe:

The Trustee, acting in its fiduciary capacity, shall have all powers conferred upon it by law and, without limiting the foregoing, shall have full power and authority to manage and control the Trust Property, and to do any and all acts and things and enter into and carry out any and all agreements with respect thereto as the Trustee would have the right to do as the owner thereof, including, but not by way of limitation, all of the powers, discretions and authorities set forth in this Section 11 (all of which shall be applicable at any time and from time to time), and upon such terms, credit and conditions as to the Trustee may seem proper, and regardless of whether such terms, credit and conditions involve commitments for periods which extend beyond the termination of the Trust.

The Trustee shall have full power and authority to manage and control the Trust, and to sell, exchange, lease (for terms ending beyond the termination of the Trust or otherwise), grant options, rent, mortgage, pledge, assign, transfer, license or otherwise dispose of all or any part thereof upon such terms and conditions as the Trustee may see fit, and the Trustee may invest or reinvest all or any part of the Trust in any property, real or personal, whether of a class or kind now or hereafter ordinarily approved or held to be lawful for the investment of trust funds or not, as the Trustee may in its absolute discretion select.

Specifically with respect to real property of the Trust, and without limiting the foregoing, the Trustee may purchase and sell real property. The Trustee may grant easements or liens or charges of any kind on or against any real property which is or becomes a part of the Trust and may dedicate any such real property to public or semi-public use. The Trustee may construct or improve any buildings or other improvements upon such property and remove by tearing down or otherwise, any buildings or other improvements from any such property or abandon the same. The Trustee may rent or lease any real property of the Trust for such time and upon such terms and for such price or prices as the Trustee determines is appropriate to carry out the purpose of the Trust.

Any rent, royalty, proceeds of sale or other revenue received by the Trustee from any Trust property, after the payment of any related expenses, shall be payable to the Beneficiary which is the beneficial owner of such property, provided that any such payments shall be made to the Archdiocese of Santa Fe Deposit and Loan Fund (the "D&L Fund"), to the credit of such Beneficiary's account in the D&L Fund.

**12. Termination.**

The Grantor may terminate the Trust by delivering written notice to the Trustee. Upon receipt of such notice of termination, the Trustee shall dispose of and apply the Trust Property in accordance with the religious, educational and charitable purposes of the Trust, Canon Law and the statutes and norms of the Archdiocese of Santa Fe.

**13. Amendment.**

This Indenture of Trust is irrevocable and may not be amended or modified except that Grantor may amend this Indenture of Trust (i) if for any reason the Trust does not comply with the Canon Law or the Statutes of the Archdiocese of Santa Fe, by making such changes as are necessary to so comply, (ii) if for any reason whatsoever the Trust fails to qualify as a tax exempt charitable trust, by making such changes as are necessary for the Trust to so qualify, and (iii) as the Grantor may determine is necessary for the administration of the Trust within the purposes of the Trust.

**14. Claims of Creditors; Spendthrift Provisions.**

The Trust Property shall not be subject to seizure, levy, attachment, garnishment or sequestration by any creditor of Grantor or of any Beneficiary under any writ or proceeding at law or in equity. No assignment of any part of the income or principal of this Trust shall be valid, nor shall such be accepted by Trustee, but all payments, whether of income or principal, shall be made by



the Trustee as provided herein. The interest of any beneficiary shall not be subject to claims of any creditor or other person, nor to legal process through attachment, garnishment, execution, or other legal or equitable charge or lien brought by or in favor of any creditor, and may not be otherwise voluntarily or involuntarily encumbered.

**15. Organization and Operation as Tax Exempt Entity.**

15.1 Notwithstanding any other provisions of this Trust, the Trustee shall not be authorized to carry on, nor shall it carry on, any activities not permitted to be carried on (i) by an organization exempt from Federal Income Tax under Section 501(c)(3) of the Code, or (ii) by an organization, contributions to which are deductible under Section 170(c)(2) of the Code.

15.2 As required by Section 501(c)(3) of the Code, no part of the net earnings of the Trust Property shall inure to the benefit of any private shareholder or individual and no substantial part of the activities of the Trust shall consist of carrying on propaganda or otherwise attempting to influence legislation or participating in or intervening in (including the publishing or distributing of statements) any political campaign on behalf of (or in opposition to) any candidate for public office.

15.3 In the event that the Internal Revenue Service determines that this Trust is not tax exempt, the Trust created by this instrument may, at Grantor's option be terminated and the assets of the Trust shall be distributed in accordance with Section 12 hereof.

**16. Situs.**

This Indenture of Trust and the Trust created hereby shall be construed, regulated and administered under the laws of the State of New Mexico. The registered office and principal place of business and administration of the Trust shall be the office of the registered agent of the Trustee, which shall be in Bernalillo County, New Mexico. The venue of any proceeding involving the Trustee shall likewise be determined by the laws of the State of New Mexico. All contributions and deposits to the Trust shall be deemed to be charitable transactions occurring wholly within the State of New Mexico.

**17. Severability.**

In the event that any of the provisions of this Indenture of Trust are held to be invalid or unenforceable, neither this Indenture of Trust generally nor the remainder of this Indenture of Trust shall thereby be rendered invalid or unenforceable, but instead each such provision, and (if

necessary) other provisions hereof shall be reformed by a court of competent jurisdiction so as to effect, insofar as is practicable, the intention of the Grantor as set forth in this Indenture of Trust, provided, however, that if such court is unable or unwilling to effect such reformation, the remainder of the Indenture of Trust shall be construed and given effect as if such invalid or unenforceable provisions had not been made a part hereof.

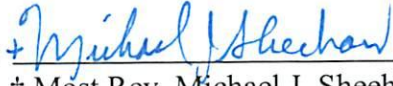
**18. Canon Law.**

The provisions of this Indenture of Trust shall be interpreted in accordance with Canon Law. In case of conflict, the provisions of Canon Law shall control.

IN WITNESS WHEREOF, Grantor and Trustee have executed this Indenture of Trust as of the day and year first above written.

**GRANTOR:**

ROMAN CATHOLIC CHURCH OF THE  
ARCHDIOCESE OF SANTA FE,  
a corporation sole

By:   
† Most Rev. Michael J. Sheehan,  
Archbishop and President

**TRUSTEE:**

ARCHDIOCESE OF SANTA FE REAL ESTATE  
CORPORATION, a New Mexico nonprofit  
corporation, Trustee of the Archdiocese of Santa Fe  
Real Estate Trust

By:   
Very Rev. Msgr. Lambert J. Luna, Vicar  
General, President



STATE OF NEW MEXICO            )  
  ) ss.  
COUNTY OF BERNALILLO        )

This instrument was acknowledged before me on October 17, 2012 by the Most Rev. Michael J. Sheehan, Archbishop and President of the Roman Catholic Church of the Archdiocese of Santa Fe, a corporation sole, on behalf of the corporation.

June A. Chávez  
NOTARY PUBLIC

My commission expires: 01/28/2016



OFFICIAL SEAL  
June A. Chávez  
NOTARY PUBLIC-STATE OF NEW MEXICO

My commission expires: 01/28/2016

STATE OF NEW MEXICO            )  
  ) ss.  
COUNTY OF BERNALILLO        )

This instrument was acknowledged before me on October 17, 2012 by Very Rev. Msgr. Lambert J. Luna, Vicar General, President of the Archdiocese of Santa Fe Real Estate Corporation, a New Mexico nonprofit corporation, on behalf of the corporation, as Trustee of the Archdiocese of Santa Fe Real Estate Trust.

June A. Chávez  
NOTARY PUBLIC

My commission expires: 01/28/2016



OFFICIAL SEAL  
June A. Chávez  
NOTARY PUBLIC-STATE OF NEW MEXICO

My commission expires: 01/28/2016

# EXHIBIT B

County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Santa Fe	St. Joseph			Yes
Santa Fe	Our Lady of Guadalupe			Yes
Santa Fe	Our Lady of Guadalupe			Yes
Santa Fe	Our Lady of Guadalupe			Yes
Santa Fe	Cathedral Basilica of St. Francis of Assisi			Yes
Santa Fe	Our Lady of Guadalupe			Yes
Socorro	San Miguel		\$33,020.00	Yes
Socorro	San Miguel			Yes
Valencia	San Clemente			Yes
Valencia	Our Lady of Guadalupe			Yes
Socorro	San Miguel	001-003-007-703	\$700.00	Yes
Socorro	San Miguel	001-065-0025	\$106,772.00	Yes
Socorro	San Miguel	001-092-0104	\$105,287.00	Yes
Socorro	San Miguel	001-092-0104-01	\$369.00	Yes
Socorro	San Miguel	001-092-0110	\$6,290.00	Yes
Socorro	San Miguel	001-132-0001	\$268.00	Yes
Socorro	San Miguel	001-210-0003	\$195.00	Yes
Socorro	San Miguel	001-350-0048	\$4,725.00	Yes
Socorro	San Miguel	001-350-0237.01	\$2,835.00	Yes
Socorro	San Miguel	001-360-0001	\$236.00	Yes
Socorro	San Miguel	001-360-000-501	\$9,450.00	Yes
Socorro	San Miguel	003-002-0198	\$4,300.00	Yes
Socorro	Our Lady of Sorrows - La Joya	004-003-0073	\$813.00	Yes
Socorro	Our Lady of Sorrows - La Joya	004-005-0080	\$217.00	Yes
Socorro	Our Lady of Sorrows - La Joya	004-008-0040	\$266.00	Yes
Socorro	Our Lady of Sorrows - La Joya	004-008-0084	\$284.00	Yes
Socorro	Our Lady of Sorrows - La Joya	005-005-0027	\$3,736.00	Yes
Socorro	Our Lady of Sorrows - La Joya	005-005-0029		Yes
Socorro	Our Lady of Sorrows - La Joya	005-005-0043	\$612.00	Yes
Socorro	Our Lady of Sorrows - La Joya	005-007-0010	\$2,799.00	Yes
Socorro	Our Lady of Sorrows - La Joya	005-007-0012	\$142.00	Yes
Socorro	Our Lady of Sorrows - La Joya	005-007-0013	\$85.00	Yes

County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Socorro	Our Lady of Sorrows - La Joya	005-007-0017	\$227.00	Yes
Socorro	Our Lady of Sorrows - La Joya	005-007-0079	\$1,191.00	Yes
Socorro	San Miguel	006-001-0077	\$910.00	Yes
Socorro	San Miguel	006-001-0080	\$364.00	Yes
Socorro	San Miguel	006-001-0121	\$721.00	Yes
Socorro	San Miguel	007-004-003-701	\$980.00	Yes
Socorro	San Miguel	007-012-0098	\$15,098.00	Yes
Socorro	San Miguel	007-012-0523	\$709.00	Yes
Socorro	San Miguel	007-012-0546	\$4,088.00	Yes
Socorro	Risen Savior Catholic Community	012-120-0075	\$1,776.00	Yes
Socorro	San Miguel	012-120-0235	\$7,436.00	Yes
Socorro	San Miguel	012-120-0243	\$7,100.00	Yes
Socorro	San Miguel	012-121-0151	\$236.00	Yes
Socorro	San Miguel	012-128-0000	\$236.00	Yes
Socorro	San Miguel	013-006-0059	\$145.00	Yes
Socorro	San Miguel	013-006-0077	\$506.00	Yes
Socorro	San Miguel	027-121-0001.03.05	\$236.00	Yes
Socorro	San Miguel	027-121-0001.10.0A	\$378.00	Yes
Socorro	San Miguel	028-002-0001	\$1,113.00	Yes
Socorro	San Miguel	028-002-010-101	\$2,500.00	Yes
Socorro	Our Lady of Sorrows - La Joya	036-003-009105	\$227.00	Yes
Socorro	San Miguel	038-002-0098	\$262.00	Yes
Socorro	Our Lady of Sorrows - La Joya	039-003-0005	\$567.00	Yes
Socorro	Our Lady of Sorrows - La Joya	039-003-0115	\$225.00	Yes
Socorro	Our Lady of Sorrows - La Joya	039-003-0116	\$3,435.00	Yes
Socorro	Our Lady of Sorrows - La Joya	039-003-0117	\$245.00	Yes
Roosevelt	St. Helen	003 507 000 & 1 000 010 002 017 00		Yes
Sandoval	Church of the Incarnation	1-000-003-938-201		Yes
Sandoval	Church of the Incarnation	1-000-003-938-501		Yes
Valencia	San Clemente	1-001-031-363-429-000000	\$4,000.00	Yes
Valencia	QUEEN OF HEAVEN	1-001-036-479-052-000000	\$75.00	Yes
Valencia	QUEEN OF HEAVEN	1-002-036-083-120-000120	\$75.00	Yes

County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Valencia	QUEEN OF HEAVEN	1-002-036-083-120-000130	\$75.00	Yes
Valencia	QUEEN OF HEAVEN	1-002-036-083-120-000140	\$75.00	Yes
Valencia	QUEEN OF HEAVEN	1-002-036-083-120-000150	\$75.00	Yes
Sandoval	Church of the Incarnation	1-002-067-523-151	\$2,178.00	Yes
Valencia	Our Lady of Belen	1-003-029-264-188-114200	\$5,001.00	Yes
Sandoval	St. Thomas Aquinas	1-003-067-337-393	\$2,178.00	Yes
Sandoval	St. Thomas Aquinas	1-003-069-464-495	\$1,742.00	Yes
Sandoval	St. Thomas Aquinas	1-003-069-482-127	\$653.00	Yes
Sandoval	St. Thomas Aquinas	1-003-069-496-127	\$653.00	Yes
Sandoval	St. Thomas Aquinas	1-003-070-044-250	\$1,742.00	Yes
Sandoval	St. Thomas Aquinas	1-003-071-195-502	\$1,742.00	Yes
Sandoval	St. Thomas Aquinas	1-003-071-195-518	\$1,742.00	Yes
Sandoval	St. Thomas Aquinas	1-003-071-267-277	\$1,742.00	Yes
Sandoval	St. Thomas Aquinas	1-003-072-019-443	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-003-072-121-525	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-003-072-129-525	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-003-072-137-525	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-003-072-146-525	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-004-068-300-334	\$653.00	Yes
Sandoval	St. Thomas Aquinas	1-004-069-396-094	\$653.00	Yes
Sandoval	St. Thomas Aquinas	1-004-070-531-353	\$2,461.00	Yes
Sandoval	Cristo Rey	1-004-071-024-208	\$1,742.00	Yes
Sandoval	Cristo Rey	1-004-072-348-059	\$1,742.00	Yes
Sandoval	St. Thomas Aquinas	1-004-072-420-399	\$1,742.00	Yes
Sandoval	St. Thomas Aquinas	1-004-073-120-065	\$575.00	Yes
Sandoval	St. Thomas Aquinas	1-004-073-125-065	\$575.00	Yes
Valencia	Our Lady of Belen	1-005-022-505-092-000000	\$3,600.00	Yes
Valencia	Our Lady of Belen	1-005-025-325-485-000000	\$4,080.00	Yes
Valencia	Our Lady of Belen	1-005-025-340-465-000000	\$4,941.00	Yes
Valencia	Our Lady of Belen	1-005-028-473-349-000000	\$34,020.00	Yes
Valencia	San Clemente	1-005-034-495-297-000000	\$2,001.00	Yes
Sandoval	St. Thomas Aquinas	1-005-071-483-343	\$2,204.00	Yes

County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Sandoval	St. Thomas Aquinas	1-005-071-483-359	\$2,204.00	Yes
Sandoval	Church of the Incarnation	1-005-072-398-010	\$2,004.00	Yes
Sandoval	St. Thomas Aquinas	1-005-072-477-440	\$1,002.00	Yes
Valencia	Our Lady of Belen	1-006-021-282-349-000000	\$118,078.00	Yes
Valencia	Our Lady of Belen	1-006-028-293-345-000001	\$204,160.00	Yes
Valencia	Our Lady of Belen	1-006-028-448-340-000000	\$4,385,967.00	Yes
Valencia	Our Lady of Belen	1-006-028-492-373-000000	\$200,530.00	Yes
Sandoval	St. Thomas Aquinas	1-006-067-341-491	\$1,002.00	Yes
Sandoval	St. Thomas Aquinas	1-006-069-020-508	\$2,178.00	Yes
Sandoval	St. Thomas Aquinas	1-006-071-038-433	\$2,004.00	Yes
Sandoval	St. Thomas Aquinas	1-006-071-064-414	\$2,004.00	Yes
Sandoval	St. Thomas Aquinas	1-006-071-100-285	\$2,004.00	Yes
Sandoval	Estancia Valley Catholic Parish	1-006-077-006-204	\$462.00	Yes
Sandoval	Estancia Valley Catholic Parish	1-006-077-006-211	\$462.00	Yes
Sandoval	St. Thomas Aquinas	1-006-077-035-311	\$436.00	Yes
Sandoval	St. Thomas Aquinas	1-006-077-035-318	\$436.00	Yes
Valencia	Our Lady of Belen	1-007-024-343-367-000000		Yes
Valencia	Our Lady of Belen	1-007-026-139-200-000000	\$231,174.00	Yes
Valencia	Our Lady of Belen	1-007-028-035-315-000000	\$13,420.00	Yes
Valencia	Our Lady of Belen	1-007-028-055-350-000000	\$147,750.00	Yes
Valencia	Our Lady of Belen	1-007-028-090-310-000000	\$45,945.00	Yes
Sandoval	St. Thomas Aquinas	1-007-069-505-425	\$6,098.00	Yes
Sandoval	St. Thomas Aquinas	1-007-070-075-043	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-007-070-517-102	\$3,920.00	Yes
Sandoval	St. Thomas Aquinas	1-007-071-160-160	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-007-071-160-167	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-007-071-188-024	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-007-071-250-024	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-007-071-250-031	\$1,089.00	Yes
Valencia	Our Lady of Belen	1-008-025-053-077-000000	\$217,474.00	Yes
Valencia	Our Lady of Belen	1-008-025-068-073-000000	\$10,000.00	Yes
Valencia	Our Lady of Belen	1-008-033-245-062-000000	\$174,422.00	Yes

County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Valencia	San Clemente	1-008-038-175-355-000000	\$129,953.00	Yes
Sandoval	St. Thomas Aquinas	1-008-072-270-490	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-008-072-443-515	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-008-074-374-216	\$2,927.00	Yes
Valencia	San Clemente	1-009-038-079-474-000000	\$54,249.00	Yes
Valencia	San Clemente	1-009-038-311-304-000000	\$44,430.00	Yes
Valencia	San Clemente	1-009-038-404-369-000000	\$39,249.00	Yes
Valencia	San Clemente	1-009-038-426-376-000000	\$24,000.00	Yes
Valencia	SAN CLEMENTE	1-009-038-431-362-000000	\$36,000.00	Yes
Valencia	SAN CLEMENTE	1-009-038-436-342-000000	\$33,201.00	Yes
Valencia	SAN CLEMENTE	1-009-038-438-375-000000	\$54,971.00	Yes
Valencia	SAN CLEMENTE	1-009-038-443-375-000000	\$19,709.00	Yes
Valencia	SAN CLEMENTE	1-009-038-446-366-000000	\$55,804.00	Yes
Valencia	SAN CLEMENTE	1-009-038-450-359-000000	\$81,189.00	Yes
Valencia	SAN CLEMENTE	1-009-038-450-365-000000	\$53,424.00	Yes
Valencia	SAN CLEMENTE	1-009-039-130-305-000000	\$56,250.00	Yes
Valencia	SAN CLEMENTE	1-009-039-150-315-000000	\$136,575.00	Yes
Bernalillo	SANTUARIO DE SAN MARTIN DE PORRES	1-009-055-513097-40701	\$101,075.00	Yes
Bernalillo	SANTUARIO DE SAN MARTIN DE PORRES	1-009-055-522086-40718	\$19,200.00	Yes
Sandoval	St. Thomas Aquinas	1-009-068-232-309	\$8,059.00	Yes
Sandoval	St. Thomas Aquinas	1-009-073-163-086	\$784.00	Yes
Sandoval	St. Thomas Aquinas	1-009-075-485-044	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-009-075-485-294	\$1,150.00	Yes
Sandoval	St. Thomas Aquinas	1-009-075-506-071	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-009-075-513-067	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-009-075-530-273	\$871.00	Yes
Valencia	SAN CLEMENTE	1-010-022-218-441-100900	\$351.00	Yes
Valencia	OUR LADY OF SORROWS	1-010-022-346-505-101200	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-010-025-120-051-101210	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-010-025-120-051-101220	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-010-029-180-275-100010	\$399.00	Yes
Valencia	OUR LADY OF BELEN	1-010-029-180-275-100020	\$399.00	Yes



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Valencia	OUR LADY OF BELEN	1-010-029-180-275-100030	\$399.00	Yes
Valencia	OUR LADY OF BELEN	1-010-030-115-015-000030	\$399.00	Yes
Valencia	OUR LADY OF BELEN	1-010-030-115-015-000040	\$399.00	Yes
Valencia	SAN CLEMENTE	1-010-039-091-396-000000	\$26,001.00	Yes
Bernalillo	CHURCH OF THE ASCENSION	1-010-048-328496-10228	\$17,600.00	Yes
Bernalillo	CHURCH OF THE ASCENSION	1-010-048-344489-10227	\$68,600.00	Yes
Bernalillo	CHURCH OF THE ASCENSION	1-010-051-211184-30249	\$22,600.00	Yes
Bernalillo	CHURCH OF THE ASCENSION	1-010-051-225214-30252	\$47,900.00	Yes
Bernalillo	CHURCH OF THE ASCENSION	1-010-051-231190-30251	\$77,200.00	Yes
Bernalillo	SANTUARIO DE SAN MARTIN DE PORRES	1-010-055-020072-30130	\$2,615,800.00	Yes
Bernalillo	ST. JOSEPH ON THE RIO GRANDE	1-010-059-503407-10403	\$132,655.00	Yes
Sandoval	St. Thomas Aquinas	1-010-069-013-420	\$7,875.00	Yes
Sandoval	St. Thomas Aquinas	1-010-069-040-420	\$7,875.00	Yes
Sandoval	St. Thomas Aquinas	1-010-069-040-430	\$7,875.00	Yes
Sandoval	St. Thomas Aquinas	1-010-069-127-028	\$751,160.00	Yes
Sandoval	St. Thomas Aquinas	515	\$1,481.00	Yes
Sandoval	St. John Vianney	1-010-072-328-418	\$1,898,693.00	Yes
Sandoval	St. Thomas Aquinas	1-010-074-110-501	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-010-074-130-489	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-010-074-200-449	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-010-075-020-044	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-010-075-026-041	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-010-075-049-016	\$871.00	Yes
Sandoval	St. Thomas Aquinas	1-010-075-056-012	\$871.00	Yes
Valencia	OUR LADY OF FATIMA	1-011-024-181-478-101800	\$351.00	Yes
Valencia	Our Lady of Guadalupe	1-011-038-316-463-000000	\$73,359.00	Yes
Valencia	Our Lady of Guadalupe	1-011-040-408-225-000000		Yes
Bernalillo	CHURCH OF THE ASCENSION	1-011-048-484374-10622	\$41,000.00	Yes
Bernalillo	CHURCH OF THE ASCENSION	1-011-048-489361-10620	\$32,300.00	Yes
Bernalillo	CHURCH OF THE ASCENSION	1-011-050-250280-30383	\$6,014,000.00	Yes
Bernalillo	OUR LADY OF THE MOST HOLY ROSARY	1-011-058-214255-20801	\$79,300.00	Yes
Bernalillo	OUR LADY OF THE MOST HOLY ROSARY	1-011-058-240379-20803	\$2,175,000.00	Yes



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Bernalillo	St. Joseph on the Rio Grande	1-011-060-120487-20851	\$4,760,200.00	Yes
Bernalillo	St. Jude Thaddeus	1-011-065-045232-30308	\$270,900.00	Yes
Bernalillo	St. Jude Thaddeus	1-011-065-070209-30306	\$5,323,600.00	Yes
Sandoval	NATIVITY OF THE BLESSED VIRGIN MARY	1-011-073-334-167	\$1,307.00	Yes
Sandoval	NATIVITY OF THE BLESSED VIRGIN MARY	1-011-073-343-167	\$22,433.00	Yes
Valencia	Our Lady of Belen	1-012-029-500-204-100140	\$351.00	Yes
Valencia	Our Lady of Belen	1-012-029-500-204-100150	\$351.00	Yes
Valencia	Our Lady of Belen	1-012-031-040-375-100240	\$999.00	Yes
Valencia	Our Lady of Belen	1-012-031-040-375-100250	\$999.00	Yes
Valencia	OUR LADY OF BELEN	1-012-034-075-350-000120	\$399.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-012-036-357-266-000000	\$78,248.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-012-355-000000	\$535.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-018-406-000000		Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-018-423-000000		Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-018-423-000000		Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-030-211-000000	\$148,281.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-030-339-000000	\$591.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-032-358-000000	\$52,082.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-012-040-035-412-000000		Yes
Bernalillo	St. Edwin	1-012-054-080072-30303	\$298,800.00	Yes
Bernalillo	St. Edwin	1-012-054-089096-30314	\$64,000.00	Yes
Bernalillo	ST. ANNE	1-012-055-469234-10235	\$2,262,600.00	Yes
Bernalillo	ST. ANNE	1-012-055-492284-10230	\$1,436,900.00	Yes
Bernalillo	HOLY FAMILY	1-012-057-187080-30604	\$820,400.00	Yes
Bernalillo	San Felipe de Neri	1-012-059-467445-11112	\$936,300.00	Yes
Bernalillo	San Felipe de Neri	1-012-059-513330-10610	\$23,900.00	Yes
Sandoval	St. Thomas Aquinas	1-012-072-264-025	\$1,830.00	Yes
Sandoval	St. Thomas Aquinas	1-012-072-264-030	\$1,830.00	Yes
Sandoval	NATIVITY OF THE BLESSED VIRGIN MARY	1-012-072-513-305	\$3,267.00	Yes
Sandoval	NATIVITY OF THE BLESSED VIRGIN MARY	1-012-072-513-313	\$3,267.00	Yes
Sandoval	St. Thomas Aquinas	1-012-073-368-012	\$6,534.00	Yes
Valencia	OUR LADY OF BELEN	1-013-022-355-085-000040	\$2,499.00	Yes

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Valencia	OUR LADY OF BELEN	1-013-026-157-210-102500	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-013-027-405-160-100110	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-013-027-405-160-100120	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-013-028-020-195-000380	\$351.00	Yes
Valencia	SAN CLEMENTE	1-013-038-351-041-000000	\$30,000.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-013-039-155-159-000000		Yes
Valencia	OUR LADY OF GUADALUPE	1-013-039-162-084-000000	\$39,759.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-013-039-210-120-000000		Yes
Valencia	OUR LADY OF GUADALUPE	1-013-039-210-171-000000		Yes
Bernalillo	San Felipe de Neri	1-013-058-142344-21402	\$779,900.00	Yes
Bernalillo	San Felipe de Neri	1-013-058-158288-20509	\$15,500.00	Yes
Bernalillo	San Felipe de Neri	1-013-058-167283-20505	\$756,400.00	Yes
Bernalillo	San Felipe de Neri	1-013-058-169252-20502	\$258,700.00	Yes
Bernalillo	San Felipe de Neri	1-013-058-169264-20503	\$317,600.00	Yes
Bernalillo	San Felipe de Neri	1-013-058-169269-20504	\$74,100.00	Yes
Bernalillo	San Felipe de Neri	1-013-058-171238-20501	\$17,900.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-233021-40161	\$61,800.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-234046-40159	\$139,400.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-238017-40162	\$60,400.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-243013-40163	\$56,100.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-247053-40158	\$87,700.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-253085-40156	\$203,400.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-264051-40157	\$1,984,400.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-276091-40155	\$215,800.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-279151-30580	\$13,100.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-286054-40113	\$1,679,900.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-302059-40114	\$86,100.00	Yes
Bernalillo	OUR LADY OF GUADALUPE	1-013-061-303024-40117	\$30,500.00	Yes
Sandoval	St. Thomas Aquinas	1-013-068-295-043	\$193,659.00	Yes
Sandoval	St. Thomas Aquinas	1-013-068-326-068	\$651,163.00	Yes
Sandoval	St. Thomas Aquinas	1-013-068-328-030	\$1,200,266.00	Yes
Sandoval	St. Thomas Aquinas	1-013-068-348-070	\$224,894.00	Yes

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Bernalillo	San Jose	1-014-055-310490-21621	\$1,227,500.00	Yes
Bernalillo	San Jose	1-014-055-428281-10802	\$69,600.00	Yes
Bernalillo	San Jose	1-014-056-486021-40209	\$142,100.00	Yes
Bernalillo	IMMACULATE CONCEPTION	1-014-057-059495-24504		Yes
Bernalillo	IMMACULATE CONCEPTION	1-014-057-062520-25205	\$228,100.00	Yes
Bernalillo	IMMACULATE CONCEPTION	1-014-057-076492-24601	\$1,221,000.00	Yes
Bernalillo	IMMACULATE CONCEPTION	1-014-057-092506-24604	\$7,172,900.00	Yes
Bernalillo	SACRED HEART	1-014-057-116208-32411	\$483,900.00	Yes
Bernalillo	SACRED HEART	1-014-057-135190-32501	\$215,300.00	Yes
Bernalillo	SACRED HEART	1-014-057-146225-33311	\$24,200.00	Yes
Bernalillo	SACRED HEART	1-014-057-147232-33310	\$162,800.00	Yes
Bernalillo	SACRED HEART	1-014-057-154222-33303	\$767,600.00	Yes
Bernalillo	SACRED HEART	1-014-057-165236-33305	\$92,900.00	Yes
Bernalillo	St. Francis Xavier	1-014-057-358065-41601	\$31,000.00	Yes
Bernalillo	St. Francis Xavier	1-014-057-359077-41607	\$835,100.00	Yes
Bernalillo	St. Francis Xavier	1-014-057-369086-41606	\$9,400.00	Yes
Bernalillo	St. Francis Xavier	1-014-057-371065-41602	\$6,700.00	Yes
Bernalillo	St. Francis Xavier	1-014-057-371070-41603	\$6,700.00	Yes
Bernalillo	St. Francis Xavier	1-014-057-371075-41604	\$6,700.00	Yes
Bernalillo	St. Francis Xavier	1-014-057-372085-41605	\$264,300.00	Yes
Bernalillo	IMMACULATE CONCEPTION	1-014-058-096008-30501	\$146,100.00	Yes
Bernalillo	Little Flower	1-014-060-388017-40207	\$734,000.00	Yes
Bernalillo	Little Flower	1-014-060-402037-40507	\$1.00	Yes
Bernalillo	Little Flower	1-014-060-403061-40804	\$445,700.00	Yes
Bernalillo	Little Flower	1-014-060-406047-40519	\$1.00	Yes
Bernalillo	Little Flower	1-014-060-407035-40508	\$1.00	Yes
Bernalillo	Little Flower	1-014-060-411073-40811	\$328,800.00	Yes
Bernalillo	Little Flower	1-014-060-437059-40807	\$132,700.00	Yes
Sandoval	Church of the Incarnation	1-014-074-376-455	\$1,089.00	Yes
Sandoval	St. Thomas Aquinas	1-014-076-501-504	\$1,960.00	Yes
Bernalillo	San Jose	1-015-056-082084-32407	\$37,200.00	Yes
Bernalillo	St. Charles Borromeo	1-015-057-383144-41006	\$1,818,200.00	Yes

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Bernalillo	St. Charles Borromeo	1-015-057-392111-40407	\$2,552,200.00	Yes
Bernalillo	St. Charles Borromeo	1-015-057-395167-41505	\$22,800.00	Yes
Bernalillo	St. Charles Borromeo	1-015-057-408144-41101	\$156,000.00	Yes
Bernalillo	St. Thomas Aquinas Newman Center	1-015-057-474524-13219	\$163,100.00	Yes
Bernalillo	St. Thomas Aquinas Newman Center	1-015-057-492513-13212	\$743,000.00	Yes
Bernalillo	San Ignacio	1-015-058-019293-20111	\$41,500.00	Yes
Bernalillo	San Ignacio	1-015-058-034275-20210	\$25,900.00	Yes
Bernalillo	San Ignacio	1-015-058-035278-20211	\$130,702.00	Yes
Bernalillo	San Ignacio	1-015-058-035282-20212	\$18,900.00	Yes
Bernalillo	San Ignacio	1-015-058-065282-20223	\$1,046,100.00	Yes
Bernalillo	San Ignacio	1-015-058-075265-20222	\$727,800.00	Yes
Sandoval	San Felipe de Neri	1-015-071-428-164	\$33,106.00	Yes
Valencia	OUR LADY OF BELEN	1-016-027-050-410-100100	\$351.00	Yes
Valencia	SAN CLEMENTE	1-016-028-315-305-171750	\$501.00	Yes
Valencia	SAN CLEMENTE	1-016-028-315-305-171760	\$498.00	Yes
Valencia	OUR LADY OF BELEN	1-016-031-264-264-178600	\$501.00	Yes
Valencia	OUR LADY OF BELEN	1-016-032-365-420-000250	\$300.00	Yes
Valencia	OUR LADY OF BELEN	1-016-032-365-420-000260	\$300.00	Yes
Valencia	OUR LADY OF BELEN	1-016-032-365-420-000390	\$300.00	Yes
Valencia	OUR LADY OF BELEN	1-016-032-365-420-000400	\$300.00	Yes
Bernalillo	NATIVITY OF THE BLESSED VIRGIN MARY	1-016-063-113319-20207	\$176,400.00	Yes
Bernalillo	NATIVITY OF THE BLESSED VIRGIN MARY	1-016-063-114333-20208	\$4,600.00	Yes
Bernalillo	NATIVITY OF THE BLESSED VIRGIN MARY	1-016-063-152301-20307	\$264,000.00	Yes
Bernalillo	NATIVITY OF THE BLESSED VIRGIN MARY	1-016-064-155-490-21028	\$3,715,100.00	Yes
Sandoval	San Ysidro	1-016-067-195-515	\$1,437,649.00	Yes
Valencia	OUR LADY OF BELEN	1-017-023-160-447-100390	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-017-026-009-049-100030	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-017-027-500-445-101600	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-017-034-435-310-000110	\$300.00	Yes
Valencia	OUR LADY OF BELEN	1-017-034-435-310-000120	\$300.00	Yes
Valencia	OUR LADY OF BELEN	1-017-034-510-105-000010	\$300.00	Yes
Valencia	OUR LADY OF BELEN	1-017-034-510-105-000020	\$300.00	Yes

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Valencia	OUR LADY OF BELEN	1-017-034-510-105-000030	\$300.00	Yes
Bernalillo	OUR LADY OF FATIMA	1-017-057-142477-22901	\$600,400.00	Yes
Bernalillo	OUR LADY OF FATIMA	1-017-057-158504-22920	\$1,359,400.00	Yes
Bernalillo	OUR LADY OF FATIMA	1-017-057-158504-22920	\$1,359,400.00	Yes
Bernalillo	NATIVITY OF THE BLESSED VIRGIN MARY	1-017-064-034338-20103	\$1,166,600.00	Yes
Bernalillo	NATIVITY OF THE BLESSED VIRGIN MARY	1-017-064-035362-20102	\$52,900.00	Yes
Sandoval	Church of the Incarnation	1-017-072-049-080	\$197,307.00	Yes
Sandoval	Church of the Incarnation	1-017-072-066-183-124080		Yes
Sandoval	Church of the Incarnation	1-017-072-094-193-47935		Yes
Sandoval	Church of the Incarnation	1-017-072-110-211-47936		Yes
Sandoval	Church of the Incarnation	1-017-072-118-224	\$1,249,548.00	Yes
Valencia	OUR LADY OF BELEN	1-018-023-254-294-101270	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-018-023-254-294-101280	\$351.00	Yes
Valencia	OUR LADY OF SORROWS	1-018-025-395-323-101100	\$351.00	Yes
Valencia	OUR LADY OF BELEN	1-018-032-285-070-207100	\$300.00	Yes
Valencia	OUR LADY OF BELEN	1-018-032-285-070-207590	\$300.00	Yes
Bernalillo	HOLY GHOST	1-018-056-280165-41712	\$1,751,700.00	Yes
Bernalillo	HOLY GHOST	1-018-056-285206-42504	\$19,300.00	Yes
Bernalillo	HOLY GHOST	1-018-056-285213-42505	\$24,100.00	Yes
Bernalillo	HOLY GHOST	1-018-056-285223-42506	\$177,500.00	Yes
Bernalillo	QUEEN OF HEAVEN	1-018-059-052363-20703	\$1,285,700.00	Yes
Bernalillo	QUEEN OF HEAVEN	1-018-059-075365-20704	\$662,500.00	Yes
Valencia	OUR LADY OF BELEN	1-019-034-515-455-104610	\$300.00	Yes
Valencia	QUEEN OF HEAVEN	1-019-035-520-059-100090	\$300.00	Yes
Valencia	QUEEN OF HEAVEN	1-019-035-520-059-100100	\$300.00	Yes
Valencia	QUEEN OF HEAVEN	1-019-035-520-059-100110	\$300.00	Yes
Valencia	OUR LADY OF GUADALUPE	1-019-038-082-231-000000		Yes
Valencia	SAN CLEMENTE	1-019-038-250-215-000000	\$10,000.00	Yes
Bernalillo	OUR LADY OF THE ASSUMPTION	1-019-057-306512-11133	\$2,894,500.00	Yes
Bernalillo	OUR LADY OF THE ASSUMPTION	1-019-057-350486-11808	\$191,700.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-378340-11201	\$72,300.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-378344-11214	\$20,300.00	Yes

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Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-391348-11202	\$382,000.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-391362-11203	\$282,359.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-418369-11304	\$3,651,500.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-443320-10612	\$196,600.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-443327-10611	\$35,600.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-019-059-443344-11401	\$352,949.00	Yes
Bernalillo	Risen Savior Catholic Community	1-019-063-201285-20151	\$192,546.00	Yes
Bernalillo	Risen Savior Catholic Community	1-019-063-208286-20152	\$177,894.00	Yes
Bernalillo	Risen Savior Catholic Community	1-019-063-215290-20102	\$1.00	Yes
Bernalillo	Risen Savior Catholic Community	1-019-063-222271-31360	\$261,200.00	Yes
Bernalillo	Risen Savior Catholic Community	1-019-063-238326-21330	\$2,190,200.00	Yes
Valencia	QUEEN OF HEAVEN	1-020-034-515-080-000350	\$201.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-198047-30701	\$172,321.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-200014-30601	\$1,166,100.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-200023-30623	\$111,675.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-200030-30622	\$102,842.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-207047-30702	\$26,600.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-213023-30610	\$776,800.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-213047-30703	\$27,700.00	Yes
Bernalillo	SANGRE DE CRISTO	1-020-060-220047-30704	\$27,700.00	Yes
Bernalillo	Shrine of St. Bernadette	1-021-059-389033-40504	\$3,720,600.00	Yes
Valencia	QUEEN OF HEAVEN	1-022-035-057-045-000130	\$201.00	Yes
Bernalillo	OUR LADY OF THE ASSUMPTION	1-022-058-048521-21017	\$40,800.00	Yes
Bernalillo	Our Lady of La Vang	1-022-058-257060-30208	\$932,800.00	Yes
Bernalillo	John XXIII Catholic Community	1-022-061-450160-40715	\$3,039,500.00	Yes
Bernalillo	Prince of Peace	1-022-064-507077-40615	\$2,368,200.00	Yes
Bernalillo	Prince of Peace	1-022-064-507120-40315	\$215,800.00	Yes
Bernalillo	Holy Child	1-024-056-344214-30202	\$162,000.00	Yes
Bernalillo	Holy Child	1-024-056-368144-30311	\$800.00	Yes
Bernalillo	Holy Child	1-028-057-310185-40207	\$700.00	Yes
Bernalillo	Holy Child	1-029-057-078402-20156	\$1,308,113.00	Yes
Bernalillo	Holy Child	1-029-057-104424-20186	\$14,000.00	Yes



County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Bernalillo	Holy Child	1-029-057-121404-20185	\$10,500.00	Yes
Bernalillo	Holy Child	1-029-059-104019-30201	\$691,800.00	Yes
Bernalillo	Holy Child	1-029-059-171151-30227	\$33,700.00	Yes
Bernalillo	Holy Child	1-029-061-318280-10183	\$80,900.00	Yes
Sandoval	Our Lady of Guadalupe	1-030-090-059-501		Yes
Sandoval	Our Lady of Guadalupe	1-030-090-059-501	\$725,718.00	Yes
Torrance	SHRINE OF ST. BERNADETTE	1-031-033-409-19100	\$2,618.00	Yes
Bernalillo	Holy Child	1-031-063-070271-20211	\$178,600.00	Yes
Bernalillo	Holy Child	1-031-063-084291-20207	\$68,100.00	Yes
Bernalillo	Holy Child	1-031-063-085277-20229	\$78,400.00	Yes
Sandoval	Our Lady of Guadalupe	1-031-090-211-372-10105	\$11,745.00	Yes
Sandoval	Our Lady of Guadalupe	1-032-091-087-218	\$86,505.00	Yes
Bernalillo	Holy Child	322009-40108	\$7,500.00	Yes
Los Alamos	Immaculate Heart of Mary	1-033-112-153-456		Yes
Los Alamos	Immaculate Heart of Mary	1-033-112-153-456		Yes
Los Alamos	Immaculate Heart of Mary	1-033-112-153-456		Yes
Los Alamos	Immaculate Heart of Mary	1-033-112-153-456		Yes
Los Alamos	Immaculate Heart of Mary	1-033-112-153-456		Yes
Bernalillo	Holy Child	1-034-059-025041-30129	\$121,600.00	Yes
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-035-034-026-39500	\$4,986.00	Yes
Bernalillo	Holy Child	1-035-046-250474-20262	\$1,300.00	Yes
Bernalillo	Holy Child	1-038-044-153232-20273	\$82,500.00	Yes
Bernalillo	Holy Child	1-038-044-454043-40208	\$157,100.00	Yes
Santa Fe	St. Joseph	1-038-070-412-416	\$158,341.00	Yes
Santa Fe	Estancia Valley Catholic Parish	1-039-057-180-180-000-000	\$29,351.00	Yes
Santa Fe	Estancia Valley Catholic	1-039-057-491-197	\$533,872.00	Yes
Los Alamos	Immaculate Heart of Mary	1-039-109-385-065		Yes
Santa Fe	Estancia Valley Catholic Parish	1-040-056-105-340	\$32,560.00	Yes
Santa Fe	Estancia Valley Catholic Parish	1-040-056-123-337-000-000	\$32,560.00	Yes
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-042-054-396-42000	\$243,104.00	Yes
Santa Fe	St. Joseph & Friary	1-044-082-005-029-000-000	\$395,079.00	Yes
Santa Fe	St. Joseph	1-044-082-156-279-000-000	\$40,247.00	Yes

County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Santa Fe	San Isidro - San Jose	1-044-090-067-441-000-000	\$218,040.00	Yes
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-046-052-514-11600	\$1,080.00	Yes
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-047-035-496-23400	\$360,232.00	Yes
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-048-051-077-27100	\$17,181.00	Yes
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-048-051-079-28600	\$23,451.00	Yes
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-048-051-117-30900	\$480,459.00	Yes
Santa Fe	Santa Maria de La Paz	1-048-096-446-207-000-000	\$77,776.00	Yes
Torrance	OUR LADY OF FATIMA	1-049-050-147-23100	\$5,890.00	Yes
Torrance	OUR LADY OF FATIMA	1-049-050-150-22500	\$5,890.00	Yes
Santa Fe	Santa Maria de La Paz	1-050-092-070-501-000-000	\$430,315.00	Yes
Santa Fe	Santa Maria de La Paz	1-050-093-455-490-000-000	\$8,842,001.00	Yes
Santa Fe	San Isidro - San Jose	1-050-097-144-187-000-000	\$22,620.00	Yes
Santa Fe	San Isidro - San Jose	1-050-097-170-202-000000		Yes
Santa Fe	San Isidro - San Jose	1-050-097-258-016-000-000	\$2,665,385.00	Yes
Santa Fe	St. John the Baptist	1-052-097-181-425-000-000	\$7,728,608.00	Yes
Santa Fe	St. John the Baptist	1-052-097-192-408-000-000	\$0.00	Yes
Santa Fe	St. Joseph	1-053-079-441-231-000-000	\$65,000.00	Yes
Santa Fe	St. Anne's	1-053-098-126-506-000-000	\$4,349,653.00	Yes
Santa Fe	Our Lady of Guadalupe	1-053-098-373-292-000-000		Yes
Santa Fe	St. Joseph	1-054-079-009-138-000-000	\$356,771.00	Yes
Santa Fe	Our Lady of Guadalupe	1-054-099-045-155-000-000	\$482,546.00	Yes
Santa Fe	Our Lady of Guadalupe	1-054-099-051-176-000-000	\$8,976,353.00	Yes
Santa Fe	Cathedral Basilica of St. Francis of Assisi	1-054-099-285-163-000-000	\$2,002,110.00	Yes
Santa Fe	Holy Family	1-054-120-450-140-000-000	\$208,556.00	Yes
Santa Fe	Holy Family	1-054-120-490-085-000-000	\$51,600.00	Yes
Santa Fe	Cristo Rey	1-055-098-321-403-000-000	\$3,077,519.00	Yes
Santa Fe	Cristo Rey	1-055-098-334-424-000-000	\$929,135.00	Yes
Santa Fe	Cristo Rey	1-055-098-340-404-000-000	\$0.00	Yes
Santa Fe	Cristo Rey	1-055-098-364-400-103-02	\$3,260,660.00	Yes
Santa Fe	Cristo Rey	1-055-098-449-251-000-000	\$0.00	Yes
Santa Fe	Cristo Rey	1-055-098-484-264-000-000	\$0.00	Yes
Santa Fe	Our Lady of Guadalupe	1-055-104-146-122-000-000		Yes



County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Torrance	ESTANCIA VALLEY CATHOLIC PARISH	1-056-050-355-26000	\$1,914.00	Yes
Torrance	ST. ANNE	1-058-049-095-17400	\$957.00	Yes
Santa Fe	Cristo Rey	1-058-092-400-500-000-000	\$136,465.00	Yes
Taos	Our Lady of Guadalupe	1-062-153-412-432	\$1,698.00	Yes
Taos	Our Lady of Guadalupe	1-064-150-099-272	\$1,698.00	Yes
Taos	La Santisima Trinidad	1-070-157-218-358	\$19,158.00	Yes
Taos	Our Lady of Guadalupe	1-073-148-273-512	\$160,689.00	Yes
Taos	La Santisima Trinidad	1-073-170-463-029	\$6,522.00	Yes
Taos	Our Lady of Guadalupe	1-074-148-129-474		Yes
Taos	Our Lady of Guadalupe	1-074-148-129-474		Yes
Taos	St. Anthony	1-074-148-129-474	\$13,398.00	Yes
Taos	Our Lady of Guadalupe	1-074-149-220-090	\$66,915.00	Yes
Taos	Our Lady of Guadalupe	1-074-149-250-023	\$6,797,523.00	Yes
Taos	Our Lady of Guadalupe	1-074-149-250-023		Yes
Taos	Our Lady of Guadalupe	1-074-149-250-023		Yes
Taos	Our Lady of Guadalupe	1-074-149-250-023		Yes
Taos	Our Lady of Guadalupe	1-074-149-526-283	\$496,716.00	Yes
Taos	Our Lady of Guadalupe	1-074-150-302-215	\$188,601.00	Yes
Taos	Our Lady of Guadalupe	1-075-147-103-323	\$22,893.00	Yes
Taos	Our Lady of Guadalupe	1-075-147-313-272	\$156,711.00	Yes
Taos	Our Lady of Guadalupe	1-075-147-313-272		Yes
Taos	Our Lady of Guadalupe	1-075-147-313-272		Yes
Taos	Our Lady of Guadalupe	1-075-148-112-451	\$465,900.00	Yes
Taos	St. Anthony	478	\$720,729.00	Yes
Taos	St. Anthony	1-081-185-056-475	\$254,538.00	Yes
Colfax	Immaculate Conception	1-087-152-370-142	\$1,222,655.00	Yes
Curry	Sacred Heart Catholic Community	1-187-012-014-250-00	\$40,578.00	Yes
Curry	Sacred Heart Catholic Community	1-187-012-169-185-00		Yes
Curry	Our Lady of Guadalupe	1-210-010-478-354-00	\$346,401.00	Yes
Curry	Our Lady of Guadalupe	1-210-010-478-359-00	\$346,401.00	Yes
Curry	Sacred Heart Catholic Community	1-211-011-132-094-00	\$346,401.00	Yes
Taos	Our Lady of Guadalupe	1-850-000-155-900	\$918.00	Yes

County	Known as Parish Name	UPC#	2018 Full Value	Property transferred to ASFREC Trust
Socorro	San Miguel	3-001-001-278-191-00000		Yes
Bernalillo	ST. ANNE	NO UPC#		Yes
Bernalillo	ST. ANNE	No UPC#		Yes
Socorro	Our Lady of Belen	Z39-710-1029	\$1,800.00	Yes
Socorro	Our Lady of Belen	Z39-71C-0293	\$1,800.00	Yes
Socorro	Our Lady of Belen	Z39-71D-0235	\$1,800.00	Yes
Socorro	Our Lady of Belen	Z39-71F-0017	\$1,800.00	Yes
Socorro	Our Lady of Belen	Z39-71M-0143	\$1,800.00	Yes
Socorro	Our Lady of Belen	Z39-71M-0144	\$1,800.00	Yes
Bernalillo	OUR LADY OF THE ANNUNCIATION	1-015-058-300324-10107		Yes

<b>Total</b>	<b>\$170,163,323</b>
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